



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

June 24, 2010

Via Fax & U.S. Mail

Mr. Donald St. Pierre
Chief Financial Officer
Blackwater Midstream Corp.
660 LaBauve Drive
Westwego, LA 70094

**Re: Blackwater Midstream Corp.
Form 10-K for the year ended March 31, 2009
File No. 000-51403**

Dear Mr. St. Peirre:

We have completed our review of your filing and related materials and do not have any further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief